OMB No. 0608-0053: Approval Expires 09/30/2000 FORM BE-11B(LF) (Report for Majority-BEA USE ONLY Owned Foreign Affiliate ID В Affiliate) Part I IDENTIFICATION OF MAJORITY-OWNED FOREIGN AFFILIATE U.S. DEPARTMENT OF COMMERCE BUREAU OF ECONOMIC ANALYSIS Complete items 1 and 2 for affiliates being reported for the first time. **MANDATORY** 1. Name of U.S. Reporter of affiliate — Same as item 1, Form BE-11A ANNUAL SURVEY OF U.S. DIRECT **INVESTMENT** 2. Name of foreign affiliate being reported — Use the same name on all reports filed subsequently for this affiliate with the Bureau of Economic Analysis, **ABROAD** e.g., Form BE-577. 1998 (Long Form) REPORTING REQUIREMENTS - Form BE-11B(LF) must be filed **GENERAL NOTES** by the U.S. Reporter for each majority-owned nonbank foreign affiliate for which total assets; sales or gross operating revenues, excluding sales taxes; **OR** net income (loss) after provision for Currency amounts should be reported in U.S. dollars rounded to thousands (omitting 000). Do not enter amounts in the shaded portions of each line. foreign income taxes was greater than \$50 million (positive or negative) at the end of, or for, the affiliate's fiscal year. Read **Instruction Booklet** before completing form; in particular, EXAMPLE - If amount is \$1,334,891.00, **DUE DATE** – A completed BE-11 report (consisting of Form BE-11A and Form(s) BE-11B(LF), BE-11B(SF), and/or BE-11C) is report as due May 28, 1999. Thous. Dols. Bil. Mil. ASSISTANCE - Telephone (202) 606-5566 during office hours -335 8:00 a.m. to 4:30 p.m., eastern time. TRANSLATION OF FOREIGN CURRENCY FINANCIAL AND OPERATING DATA INTO U.S. DOLLARS - The foreign affiliate's financial and operating data should be translated from its functional currency to U.S. dollars using U.S. generally accepted accounting principles (FASB 52). See Instruction 2. If an item is between + or - \$500.00, enter "0." Booklet, Part IV.B. 3. Use parentheses () to indicate negative numbers. 3. Country of location – Country in which foreign affiliate's physical assets are located or where its primary activity is carried out – Mark (X) one 1007 1 601 ¹ 307 France Japan Other - Specify ☐ Australia 614 1 325 Switzerland 202 1 308 Germany 1 213 Mexico 1 327 United Kingdom Brazil ¹ 314 ¹ 319 1 100 ☐ Italy \square Netherlands ☐ Canada 4. Enter the ending date of this foreign affiliate's 1998 fiscal year Month Day Year 98 5. Did the foreign business enterprise become a foreign affiliate of the U.S. Reporter during the fiscal year? 1009 1 1 Yes Month Year Establish the foreign affiliate? Acquire a voting interest of 10 percent or more in an existing foreign company? Enter date 1 **2** □ No Percent of ownership at Ownership Interest in This Foreign Affiliate by U.S. Reporter Named in Item 1 close of fiscal year 1998 Enter the U.S. Reporter's direct and indirect ownership interest based on voting stock if an incorporated foreign affiliate, or an equivalent interest if an unincorporated foreign affiliate. – Enter to the nearest tenth of one percent. (1) 6. Direct ownership interest 1011 7. Indirect ownership interest held through U.S. Reporter's other foreign affiliates - See Instruction Booklet, Part I.B.1.c., on how to calculate indirect ownership interest. (Please identify in 9a–d.) 1018 8. Total ownership interest of U.S. Reporter - Sum of items 6 and 7 9. Identification of foreign affiliate parent(s) — If there is an entry in item 7 — Enter below, the name(s) and percent(s) of ownership of each foreign affiliate of the U.S. Reporter named in item 1 holding a direct ownership interest in this foreign affiliate. Foreign affiliate holding direct ownership interest in this foreign affiliate Percent direct ownership Name and ID Number in this foreign affiliate **BEA ID Number** Enter name from item 2 and affiliate ID number from foreign affiliate parent's Form BE-11B(LF) or (SF) or BE-11C. Close FY (1) % 1191 % b. 1193 % C. d. 1194 % 1019 % 10. Give name(s) and mailing address(es) of other U.S. person(s) having a direct and/or indirect ownership interest of 10 percent or more in this foreign affiliate. Mailing address Name BEA USE 1021

Part I IDENTIFICATION OF MAJORITY-OWNED FOREIGN AFFILIATE — Continued											
11.	11. Major activity of foreign affiliate A list, and an explanation of, the International Surveys Industry (ISI) codes used below are given in the Guide to Industry and Foreign Trade Classifications for International Surveys. For an inactive foreign affiliate, indicate the activity pertinent to the last active period; for "start-ups," indicate the intended activity.										
	Mark (X) one: 1025 1 1 Production – The foreign affiliate is primarily engaged in manufacturing, fabricating, assembling, processing, growing, or mining or extracting (including exploring for or developing) a product. These activities are coded in the										
	000, 100, 200, or 300 series, except 070, 108, 124, 138, and 148 of the list of ISI codes. Sales – The foreign affiliate is primarily engaged in selling (at wholesale or retail) products	which it d	loes not								
	produce. These activities are coded in the 500 series of the list of ISI codes. Services – The foreign affiliate is primarily engaged in providing a service such as public u										
	transportation, lodging, consulting, accounting, engineering, holding companies, etc. These coded in the 400, 600, 700, or 800 series, or in 070, 108, 124, 138, or 148, of the list of ISI codes.	activities des.	are								
l	Sales or gross operating revenues of foreign affiliate by industry Enter the 3-digit ISI code(s) and the amount of sales (as reported in item 32) associated with each code. If you use fewer than										
	five codes, you must account for total sales. For inactive affiliates, show the industry classification(s) pertine active period; for "start-ups" with no sales, show the intended activity(ies). Holding companies should show total income (item 36). To be considered a holding company, a company's income of affiliates that it holds must constitute a majority of its total income and, in general, it must have a	equity in	the net								
	(usually, at least 50%) of its total assets invested in affiliates that it holds. ISI code 671, "holding company," is an invalid classification when the		Amount								
	foreign affiliate being reported generates, or is expected to generate, more than 50% of total income from other activities.	•	(2) Bil. Mil. Thous. Dols								
12.	Enter code with largest sales or gross operating revenues 1028		2								
13.	Enter code with 2nd largest sales or gross operating revenues 1029		2								
14.	Enter code with 3rd largest sales or gross operating revenues		2								
15.	Enter code with 4th largest sales or gross operating revenues		2								
16.	Enter code with 5th largest sales or gross operating revenues 1032 1		2								
17.	Sales not accounted for above or gross operating revenues 1033		2								
18	TOTAL SALES — Sum of items 12 through 17		2								
10.	BEA 1035 1 2 3 4		5								
Par	USE ONLY										
	Insurance affiliates, see Instruction Booklet, Part V.B. ection A – Balance Sheet of Foreign Affiliate		Balance at close of fiscal year								
an	I asset and liability items should be disaggregated in the detail shown; in particular, accounts receivable of payable between the U.S. Reporter and its foreign affiliate should be shown in the proper asset and ibility accounts of the foreign affiliate rather than included as a net amount.		(1) Bil. Mil. Thous. Dols								
1	SSETS		1								
	Inventories — Land development companies should exclude land held for resale (include in item 20); finance and insurance companies should exclude inventories of marketable securities (include in		į								
20	item 20 or 25 as appropriate). Other current assets — Cash and cash items; current trade accounts and trade notes receivable, and	2038	1								
20.	other current receivables, net of allowances for doubtful items; land held for resale; current marketable securities; and other current assets not included in item 19.										
21.	Property, plant and equipment, gross — Land, timber, mineral rights and like rights owned; structures, machinery, equipment, special tools, and other depreciable property; construction in progress; and capitalized tangible and intangible exploration and development costs of the foreign affiliate. Include items on capital leases from others, per FASB 13. Exclude all other types of intangible assets, and land held for resale.	2041	1								
22.	Accumulated depreciation and depletion	1									
	Equity investments in other foreign affiliates of which this affiliate is a parent — This affiliate's equity investment in other foreign affiliates of the U.S. Reporter(s), including branches of this affiliate. For foreign affiliates owned 20 percent or more (including majority-owned foreign affiliates) report on the equity basis to include equity in undistributed earnings since acquisition; for those owned less than 20 percent, report at cost.										
22	That parties of investment is other fareign offiliates that is reported using the equity method	2043	1								
23.	That portion of investment in other foreign affiliates that is reported using the equity method	2043	1								
24.	That portion of investment in other foreign affiliates that is reported using cost method Other noncurrent assets — Include other equity investments, whether carried at cost or on the equity bas	2044	<u>'</u>								
	other investments; intangible assets, net of amortization; noncurrent marketable securities; trade accounts a trade notes receivable, noncurrent, net of allowance for doubtful items; and other noncurrent assets not sho in item 21 or items 23 or 24. Credit balances in these accounts should be included in item 29. — Specify	nd	1								
		2045									
26.	TOTAL ASSETS — Sum of items 19 through 21 and 23 through 25 minus item 22 ——————————————————————————————————	2046	[
l	• LIABILITIES 27. Trade accounts and trade notes payable, current 2047										
	28. Other current liabilities and long-term debt — Overdrafts, other current liabilities not included in item 27, and long-term debt, including ALL LONG-TERM INTERCOMPANY DEBT and lease obligations that are capitalized in accordance with FASB 13 with an original maturity of more than one year or with no stated maturity. 2048										
	29. Other noncurrent liabilities — Noncurrent items other than those identifiable as long-term debt, such as deferred taxes and underlying minority interest in consolidated subsidiaries. (However, the equity of a direct minority ownership interest in this foreign affiliate is not to be separated from the normal equity accounts.) Debit balances in these accounts should be included in item 25. Exclude long-term intercompany debt (include in item 28).										
20	TOTAL HADILITIES - Sum of items 27-29 and 20		1								
\vdash	TOTAL LIABILITIES — Sum of items 27, 28, and 29 ———————————————————————————————————	2050	1								
31. TOTAL OWNERS' EQUITY (INCORPORATED OR UNINCORPORATED FOREIGN AFFILIATE) — Equals item 26 minus item 30											
rukM l	ORM BE-11B(LF) (REV. 10/98) Page 2										

Par	FINANCIAL AND OPERATING DATA OF MAJORITY-OWNED FOREIGN AFFILIATE — Continued	1		
	Section B — Income Statement of Foreign Affiliate — Include in proper income or expense category	ı		
	non-operating income and extraordinary items. For affiliates classified in ISI code 612, report interest income as sales or gross operating revenues (item 32) and interest expense as cost of goods sold or		Amo	
	services rendered (item 37). Insurance companies classified in ISI code 631, 632, or 639, report gross investment income as sales or gross operating revenues (item 32).		Bil. Mil. T	hous. Dols.
• 11	ICOME		1	nous. Dois.
32.	Sales or gross operating revenues, excluding sales taxes — Gross sales minus returns, allowances, and discounts, or gross operating revenues, both exclusive of sales or consumption taxes levied directly			į
	on the consumer, net value-added taxes, and excise taxes levied on manufacturers, wholesalers, and retailers.	2056		
33.	Income from equity investments — Income from equity investment included in item 23 or 24. For foreign		1	
33.	affiliates owned 20 percent or more (including majority-owned foreign affiliates), report on the equity			1
	basis to include earnings during the reporting period; for those owned less than 20 percent, report dividends. <i>Do not include interest income (include in item 32 or 35, as appropriate).</i>	2057		
34.	Certain realized and unrealized gains (losses) — Include gains (losses) net of income tax effects			
	resulting from: a. Sale, disposition, or revaluation of investment securities (dealers in securities, other]
	finance companies, and insurance companies — See Instruction Booklet, Part V.B.3.d. and VI.A.);			į
	 b. Sale, disposition, or revaluation of land, other property, plant and equipment, or other assets; c. Remeasurement of the foreign affiliate's foreign currency-denominated assets and liabilities due to 			
	changes in foreign exchange rates during the period and transaction gains (losses) taken		1	I I
	to income in accordance with FASB 52; d. Extraordinary items (except those resulting from legal judgments and accidental damage to		'	į
	fixed assets); and			
	e. Unusual or infrequently occurring items.	2059		
35.	Other income — Non-operating and other income not included above.	2060	1	į
35.	Other income — iron-operating and other income not included above.	2000	1	1
36.	TOTAL INCOME — Sum of items 32 through 35	2061		
• C	OST AND EXPENSES			1
37.	Cost of goods sold or services rendered and selling, general, and administrative expenses — Operating expenses that relate to sales or gross operating revenues (item 32) and selling, general,			1
	and administrative expenses. Include production royalty payments to governments, their		1	
	subdivisions and agencies, and to other persons. Include depletion charges representing the amortization of the actual cost of capital assets. <i>Do not include tax or percentage depletion charges.</i>	2062		į
38.	Foreign income taxes — Provision for foreign income taxes for the fiscal year. Do not include U.S. income		1	
	taxes. Exclude production royalty payments.	2063		<u> </u>
39.	Other costs and expenses not included above, including underlying minority interest in profits		1	į
	that arise out of consolidation — The equity of a direct minority interest in this foreign affiliate's net income (loss) is not to be separated from the normal income accounts.	2064		
			1	1
40.	TOTAL COSTS AND EXPENSES — Sum of items 37, 38, and 39	2065		<u> </u>
l	ET INCOME		1	l I
⊢	Net income (loss) — Item 36 minus item 40.	2066		
	DDENDA — SELECTED DATA FOR CURRENT PERIOD (DO NOT REPORT CUMULATIVE AMOUNTS.)			1
l	Current period foreign currency translation adjustment — Increase (decrease) during the current		1	i I
	year in the balance sheet's cumulative foreign currency translation adjustment account (FASB 52). Report debit amounts in parentheses ().	2040		l I
43.	Certain unrealized gains (losses) not included in the determination of net income — Enter net		1	
	unrealized gains (losses) that are not included in the determination of net income but that were taken directly to retained earnings for an incorporated affiliate, or to owners' equity for an unincorporated			i
	affiliate. Report amount net of income tax effects, if any, on the gains (losses). Do not include translation adjustments.			
	translation aujusuments.	2071	1	<u> </u>
44.	Dividends or net income remitted to owners — Incorporated affiliate, enter amount of dividends		'	i
	declared out of current- and prior-period income on common and preferred stock, excluding stock and liquidating dividends. Unincorporated affiliate, enter amount of current- and prior-period net income			
<u> </u>	remitted to owners.	2069	1	
45.	• Current-period depreciation and depletion — Current-period charges against property, plant, and equipment included in item 21.	2076	'	İ
	Research and development (R&D) expenditures — Include all costs incurred in performing R&D, including			-
	depreciation, amortization, wages and salaries, taxes, materials and supplies, overhead of this affiliate whether or not allocated to others, and indirect costs.	år		1
46.	R&D performed BY the affiliate — All R&D performed by this foreign affiliate, whether for its own account			į
	or for others (including the U.S. Reporter or its other foreign affiliates). Exclude the cost of any R&D funded by the affiliate but performed by others, such as the affiliate's allocated share of R&D performed by the U.S.		1	
	Reporter (report such R&D on Form BE-11A, item 35).	2078		1
Ren	narks			
BE	A 2074 1 2 3 4		5	

Part II FINANCIAL AND OPERATING DATA OF MAJORITY-OWNED FOREIGN AFFILIATE — Continued									
Section C — Composition of External Finances • CLOSE FY 1998	TOTAL Equals sum of columns (2) through (5)	With U.S. Reporter(s) of this affiliate	With other U.S. persons	With persons in this affiliate's country of location	With other foreign persons				
	(1)	(2)	(3)	(4)	(5)				
47. Current liabilities and long-term debt	Bil. Mil. Thous. Dol	s. Bil. Mil. Thous. Dols.	Bil. Mil. Thous. Dols.	Bil. Mil. Thous. Dols.	Bil. Mil. Thous. Dols.				
Column (1) equals the sum of items 27	1	2	3	4	5				
1.00	\$	\$	\$	\$	\$				
48. Current and noncurrent receivables and financial investments — Column (1) equals those accounts included in items 20 and 25 that are trade accounts and trade notes receivable and other receivables, net of allowances for doubtful items; marketable securities; stocks; bonds; and other investments	1 1 1		3	4	5				
INCORPORATED AFFILIATES									
49. Capital stock and additional paid-in capital — Column (1) equals that part of item 31 that is capital stock and additional paid-in capital	1 1 1	2 1	3 1	4	5 				
UNINCORPORATED AFFILIATES	I								
50. Total owners' equity — Column (1) equals item 31 5	1 1 1 1 1 1 1 1 1 1	2	3	4	5				
BEA USE ONLY	55 1	2	3	4	5				

Section D — Distribution of Sales or Gross Operating Revenues

This section requires that the foreign affiliate's gross operating revenues be distributed among three categories — investment income, sales of goods, and sales of services. For purposes of this distribution, "goods" are economic outputs that are tangible, and "services" are outputs that are intangible. As a general rule, sales of goods may be identified as those sales associated with industries coded in the 000, 100, 200, 300, and 500 series, except 070, 108, 124, 138, or 148, and sales of services may be identified as those sales associated with industries coded in the 400, 600, 700, or 800 series, or in codes 070, 108, 124, 138, or 148. Thus, except as noted below, the disaggregation of sales by industry in this section should be consistent with the disaggregation used in items 12 through 17 (Sales of foreign affiliate by industry).

One exception to this rule is where goods may be among the products of services industries or services may be among the products of goods industries. For example, sales of mass-produced prepackaged computer software are sales of goods, and should be reported as such, whether they are by a software producer (coded in a services industry, 743, "computer

related services, n.e.c.") or by a retail trade concern (coded in a goods industry, 530, "general merchandise stores"). Also, sales of structures are sales of goods, whether they are by a real estate firm (coded in a services industry, 650) or by a firm in the construction industry (coded in a goods industry, 150). For an explanation of each code — See the Guide to Industry and Foreign Trade Classifications for International Surveys.

Another exception is that companies, such as finance and insurance companies, that include investment income (e.g., interest and dividends) in gross operating revenues should include such income in item 52 (investment income) rather than in item 54 (sales of services). See the Instruction Booklet, Part V.A., for instructions on determining the location of the transactor (source) for investment income.

When a sale consists of both goods and services and cannot be unbundled (i.e., the goods and services are not separately billed), classify as a good or service based on whichever accounts for a majority of the value. If actual figures are not available, give best estimates.

TOTAL Column (1) equals the sum of columns (2) through (7)		Local sales		Sales to U.S.		Sales to other countries	
		To other foreign	То	Tolls	То	To other foreign	То
(1))	the U.S. Reporter(s)	unaffiliated customers	Reporter(s)	unaffiliated customers	the U.S. Reporter(s)	unaffiliated customers
Bil. Mil. Th	nous. Dols.	(2)	(3)	(4)	(5)	(6)	(7)
1	 	2	3	4	5	6	7
1	i	2	3	4	5	6	7
	1						
1	i I I	2	3	4	5	6	7
1	 	2	3	4	5	6	7
	Column (1) sum of col throug (1 Bil. Mil. Ti 1	Column (1) equals the sum of columns (2) through (7) (1) Bil. Mil. Thous. Dols. 1 1 1 1 1 1	TOTAL Column (1) equals the sum of columns (2) through (7) Bil. Mil. Thous. Dols. 1 2 1 2 1 2	TOTAL Column (1) equals the sum of columns (2) through (7) Bil. Mil. Thous. Dols. (2) 1 2 3 1 2 3 1 2 3 3	TOTAL Column (1) equals the sum of columns (2) through (7) To other foreign affiliates of the U.S. Reporter(s) (1)	TOTAL Column (1) equals the sum of columns (2) through (7) To other foreign affiliates of the U.S. Reporter(s) (1)	TOTAL Column (1) equals the sum of columns (2) through (7) To other foreign affiliates of the U.S. Reporter(s) (1)

Remarks

Part II FINANCIAL AND OPERATING DATA OF MAJORITY-OWNED FOREIGN AFFILIATE — Continued

Section E — U.S. Merchandise Trade of Foreign Affiliate – Goods Only, Do NOT Include Services IMPORTANT NOTES

This section requires the reporting of data on U.S. merchandise trade of the foreign affiliate in FY 1998. The data should be on a "shipped" basis, i.e., on the basis of when and to (or by) whom the goods were shipped, in order for them to be on the same basis as official U.S. trade statistics to which they will be compared. A U.S. import or U.S. export should **not** be recorded here if the goods did not physically enter or leave (i.e., were not physically shipped to or from) the United States, even though they may have been charged to the foreign affiliate by, or charged by the foreign affiliate to, a U.S. person.

However, foreign affiliates normally keep their accounting records on a "charged" basis, i.e., on the basis of when, and to (or by) whom the goods were charged. The "charged" basis may be used if there is no material difference between it and the "shipped" basis. If there is a material difference between the two bases, the "shipped" basis must be used or adjustments must be made to the data on a "charged" basis to approximate a "shipped" basis, as discussed in the Instruction Booklet, Part VI.B. Data in this section cover all goods that physically left or entered the U.S. customs area in FY 1998, including capital goods but excluding the value of ships places railread rolling stock and trucks that

were temporarily outside the United States transporting people or merchandise. Consigned goods must be included in the trade figures when shipped or received, even though not normally recorded as sales or purchases or entered into intercompany accounts when initially consigned. The data should include goods only; they should **exclude** services. Thus, U.S. merchandise exports and imports of the foreign affiliate to be shown here may not be the same as the foreign affiliate's sales to, or purchases from, U.S. persons because, among other reasons, sales and purchases may include services.

Exclude from exports and imports the value of any goods that are in-transit. In-transit goods are goods that are not processed or consumed by residents in the intermediate country(ies) through which they transit; the in-transit goods enter those countries only because those countries are along the shipping lines between the exporting and importing countries. In-transit imports are goods that are en route from one foreign country to another via the United States (such as from Canada to Mexico via the United States), and in-transit exports are goods en route from one part of the United States to another part via a foreign country (such as from Alaska to Washington State via Canada).

CI	ustoms area i	ılı goods that physicaliy i n FY 1998, including capi ips, planes, railroad rollir	tal goods but excluding	the United State	ansit exports are goods en s to another part via a fore Vashington State via Canad	ign country (such a			
55.		☐ "Shipped" basis ☐ "Charged" basis with difference between th ☐ "Charged" basis, with	oin this section prepared out adjustments, because the "charged" and "shipped" adjustments to correct for he "charged" and "shipped	here is no material bases. material	NOTE — If it is determin material difference betw. and "shipped" bases and been filed on the "shippe necessary adjustments h put "charged" basis data "shipped" basis, then BE. data be refiled.	een the "charged" I the data have not ed" basis, or the lave not been made essentially on a			
•E>	(PORTS FRO	M THE U.S. —				Amount (1) Value f.a.s. U.S. Bil. Mil. Thous.			
56.	Merchandis	e shipped TO this fore	ign affiliate in FY 1998, t	total —	5181	1	1		
57.	Goods ship	Goods shipped to affiliate by U.S. Reporter(s) 4116							
58.	Goods shi	pped to affiliate by other	U.S. persons		4117	1	i		
• 11	MPORTS INT	O THE U.S. —				Value f.a.s. foreigr Bil. Mil. Thous.			
59.	Merchandis	e shipped BY this fore	ign affiliate in FY 1998,	total —	→ 5198		-		
60.	Goods ship	oped by affiliate to the U.	S. Reporter(s)		4118	1			
61.	Goods shi	oped by affiliate to other	U.S. persons		4119	1	1		
	Production	royalty payments for r	erating Data of Foreign A natural resources — Inclu bdivisions and agencies. In	de only amounts paid or a		Amount (1) Bil. Mil. Thous.	Dols.		
	revenues or crefunds or cr a. Sales, valu that the afi b. Property t. c. Any remai d. Import and nontax liab	1	 - - - - -						
	Expenditure that explore add to, or in acquisition o depreciation, expenditures developmer a given year or financial expenditures purposes. Re reclassified;	1							
Employment — Employment is the number of full-time and part- time employees on the payroll at the end of the fiscal year, excluding home workers and independent sales personnel who are not employees. A count taken during, rather than at the end of, the fiscal year may be used provided it is a reasonable proxy for the end fiscal year number. If employment at the end of the fiscal year or the count taken at some other time during the fiscal year was unusually high or low because of temporary factors (e.g., a strike), the number of employees that reflects normal operations should be given. If the business enterprise's activity involves large seasonal variations, the average number of employees for the fiscal year should be given. 65. Total employment — Report the total number of employees for the year. Employee compensation — Expenditures may in connection with the employment on synemets, payments, payme							oyees		
				· · · · · · · · · · · · · · · · · · ·	5158	Amount			
66. Total employee compensation — Report, for all employees, the sum of a. Wages and salaries, i.e., employees' gross earnings (before payroll deductions), and all direct and in-kind payments by the employer to employees; and b. Employee benefit plans, i.e., employer expenditures for all employee benefit plans, including those						(1) Bil. Mil. Thous.	Dols.		
	required b Include de	\$	<u> </u>						
BEA		1	2	3	4	5			
ONI		1	2	3	4	5			
	5213	1	2	3	4	5			

SUMMARY OF INDUSTRY CLASSIFICATIONS

AGRICULTURE, FORESTRY, AND FISHING

- 010 Agricultural production crops
 020 Agricultural production livestock and animal specialties
- 070 Agricultural services080 Forestry
- 090 Fishing, hunting, and trapping

MINING

- 101 Iron ores102 Copper, lead, zinc, gold, and silver ores107 Other metallic ores
- 108 Metal mining services
- 120 Coal
- 124 Coal mining services
- 133 Crude petroleum extraction (no refining) and natural gas

 138 Oil and gas field services
- 140 Nonmetallic minerals, except fuels148 Nonmetallic minerals services, except
- fuels

CONSTRUCTION

150 Construction

MANUFACTURING

- 201 Meat products
- Dairy products Preserved fruits and vegetables
- 204 Grain mill products
 205 Bakery products Grain mill products
- 208 Beverages
- 209 Other food and kindred products
- 210 Tobacco products
- Textile mill products
 Apparel and other textile products
 Lumber and wood products
- 250
- Furniture and fixtures
 Pulp, paper, and board mills
 Other paper and allied products 262

- 271 Newspapers
 272 Miscellaneous publishing
 275 Commercial printing and services
- 281 Industrial chemicals and synthetics
- Drugs
- 284 Soap, cleaners, and toilet goods 287 Agricultural chemicals 289 Chemical products, n.e.c.
- Integrated petroleum refining and extraction
- Petroleum refining without extraction Petroleum and coal products, n.e.c. 292 299
- Rubber products
- 308 Miscellaneous plastics products 310 Leather and leather products
- Glass products
- 329 Stone, clay, concrete, gypsum, and other nonmetalic mineral products
- 331 Primary metal industries, ferrous335 Primary metal industries, nonferrous

- 341 Metal cans, forgings, and stampings

MANUFACTURING - Continued

- Cutlery, hardware, and screw products 343 Heating equipment, plumbing fixtures, and structural metal products
- Engines and turbines
- Farm and garden machinery Construction, mining, and materials

- Construction, mining, and mater handling machinery
 Metalworking machinery
 Special industry machinery
 General industrial machinery
 Computer and office equipment
- Refrigeration and service industry
- machinery Industrial and commercial machinery,
- 363
- n.e.c. Household appliances Household audio and video, and
- communications equipment
 Electronic components and accessories
- Electrical machinery, n.e.c.
- Motor vehicles and equipment Other transportation equipment
- Measuring, scientific, and optical instruments
- Medical instruments and supplies and
- ophthalmic goods Photographic equipment and supplies
- 390 Miscellaneous manufacturing industries

TRANSPORTATION, COMMUNICATION, AND PUBLIC UTILITIES

- Railroads
- Petroleum tanker operations
- 449 Other water transportation
- Transportation by air Pipelines, petroleum and natural gas Pipelines, except petroleum and natural gas
- 470 Petroleum storage for hire
- Passenger transportation arrangement Transportation, n.e.c., warehousing, terminal facilities, and related services
- Telephone and telegraph
- communications
 483 Other communications services
- 490 Electric, gas, and sanitary services

WHOLESALE TRADE

- 501 Motor vehicles and equipment
- Lumber and construction materials Professional and commercial equipment
- and supplies Metals and minerals, except petroleum
- Electrical goods
- Hardware, and plumbing and heating
- equipment and supplies
 Machinery, equipment, and supplies
- Durable goods, n.e.c. Paper and paper products
- Drugs, proprietaries, and sundries

WHOLESALE TRADE - Continued

- 513 Apparel, piece goods, and notions514 Groceries and related products 515 Farm-product raw materials
- Metal services; ordnance; and fabricated 517 Petroleum and petroleum products metal products, n.e.c. 519 Nondurable goods, n.e.c.

RETAIL TRADE

- 530 General merchandise stores
- 540 Food stores554 Gasoline service stations
- Apparel and accessory stores
- 580 Eating and drinking places 590 Retail trade, n.e.c.

FINANCE, INSURANCE, AND REAL

- 600 Ranks
- Savings institutions and credit unions Other finance Life insurance 603
- 612
- 631
- Accident and health insurance
- Other insurance Real estate 639

- 671 Holding companies, except bank holding companies
 679 Franchising, business selling or licensing

SERVICES

- 700 Hotels and other lodging places

- Advertising
 Services to buildings
 Equipment rental and leasing, except
- automobiles and computers
- Personnel supply services Computer processing and data
- preparation services Information retrieval services
- Computer related services, n.e.c. 743
- 749 Other business services **751** Automotive rental and leasing,
- without drivers
- 752 Automotive parking, repair, and other services
- 760 Miscellaneous repair services780 Motion pictures, including television tape
- and film
 Amusement and recreation services
- 790
- Health services 810
- Legal services Educational services
- Engineering, architectural, and surveying
- services 872 Accounting, auditing, and bookkeeping
- services 873 Research, development, and testing
- services 874 Management and public relations
- services 890 Other services provided on a commercial basis

NONBUSINESS ENTITIES

- 900 Government entities 905 Nonbusiness entities, except government

Remarks